

**Table 9.18-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:  
1995 AND 1996**

[In thousands of dollars. Data are on a cash basis accounting]

Source of revenue	Tax base		Tax collections	
	1995	1996	1995	1996
All sources	45,577,029	48,337,123	1,386,684	1,469,766
Sources taxed at 4 percent	31,614,089	33,703,303	1,264,564	1,348,132
Retailing	15,050,113	16,091,429	602,005	643,657
Services	5,351,079	5,618,027	214,043	224,721
Contracting	3,133,510	3,285,106	125,340	131,404
Theater, amusement, radio	233,843	246,232	9,354	9,849
Interest	209,127	208,969	8,365	8,359
Commissions	587,611	676,243	23,504	27,050
Hotel rentals	1,776,527	2,057,800	71,061	82,312
All other rentals	3,776,265	3,801,655	151,051	152,066
Use (4 percent)	461,210	478,411	18,448	19,136
All others (4 percent)	1,034,804	1,239,433	41,392	49,577
Sources taxed at other rates 1/	13,962,940	14,633,820	67,331	70,745
Insurance solicitors	709,607	692,623	1,064	1,039
Sugar processing	32,868	14,490	164	72
Pineapple canning	6,603	5,126	33	25
Producing	457,538	479,009	2,288	2,395
Manufacturing	614,771	622,889	3,074	3,114
Wholesaling	7,808,103	8,153,155	39,041	40,766
Services (intermediary)	264,193	292,250	1,321	1,461
Use (1/2 percent)	4,069,256	4,374,280	20,346	21,871
Unallocated net collections	-	-	54,789	50,889

1/ Insurance solicitors at 0.15 percent; others at 0.5 percent.

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" and "General Excise and Use Tax Collections" (calendar year summary tables).